

Special Issue

Sustainability Accounting and Reporting

Message from the Guest Editors

Sustainability accounting, also referred to as corporate responsibility (CR) reporting, corporate social responsibility (CSR) reporting, or environmental, social, and governance (ESG) reporting, is the measurement and reporting of an entity's sustainability-related activities to external stakeholders. Sustainability accounting, in general, focuses on reporting the activities, which have a significant impact on environmental matters, contemporary social issues, the sustainability of resources, and the performance sustainability of an entity. These activities, while inherently industry- and firm-specific, cover a broad spectrum of areas such as environment, employee/community relations, human rights, diversity and inclusion, and controversial product involvement. With the rapid growth of companies' engagement in sustainability activities around the world, sustainability accounting now serves important roles in corporate disclosures. This Special Issue will provide insights into this fast-growing area of accounting and help improve our understanding of the relevance and reliability of sustainability information contained in corporate disclosures.

Guest Editors

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Message from the Editor-in-Chief

I encourage you to contribute a research or comprehensive review article for consideration for publication in Sustainability, an international open access journal which provides an advanced forum for research findings in areas related to sustainability and sustainable development. The journal publishes original research articles, reviews, conference proceedings (peer reviewed full articles) and communications. I am confident you will find the journal contributes to enhancing understanding of sustainability and fostering initiatives and applications of sustainability-based measures and activities.

Editor-in-Chief

Prof. Dr. Steve W. Lyon

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